

Exhibit 1

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF WEST VIRGINIA**

In re: Sheila K. Glaspell, Debtor.

Sheila K. Glaspell, Plaintiff,

v.

Internal Revenue Service, Defendant.

Case No. 5:17-bk-00301 | Chapter 7

Adversary Proceeding No. 5:19-ap-36

DECLARATION OF ADRIENE MINES

I, Adriene Mines, pursuant to 28 U.S.C. § 1746, hereby make the following declaration under the penalty of perjury.

1. I am an insolvency specialist for the Internal Revenue Service (“IRS”).
2. I have access to records and information received and maintained by the IRS. I hereby certify that any attached documents are true and accurate copies of records received and maintained in the ordinary course of business by the IRS.
3. I have access to the IRS electronic records database, which contains information on the status of federal tax returns and payments.
4. I have personally reviewed the IRS electronic records database for records related to taxpayer Sheila Glaspell.
5. For the tax period ending December 31, 2007, Ms. Glaspell did not file a federal income tax return. Instead, the IRS filed the return on Ms. Glaspell’s behalf. Attachment A, 2007 Federal Income Tax Transcript.
6. For the tax period ending December 31, 2008, Ms. Glaspell did not file a federal income tax return. Instead, the IRS filed the return on Ms. Glaspell’s behalf. Attachment B, 2008 Federal Income Tax Transcript.

7. For the tax period ending December 31, 2011, Ms. Glaspell did not file a federal income tax return. Attachment C, 2011 Federal Income Tax Transcript.
8. For the tax period ending December 31, 2013, Ms. Glaspell's federal income tax return was due on April 15, 2014. She requested no extension. The return was filed on July 7, 2016. The IRS assessed the tax on October 10, 2016. Attachment D, 2013 Federal Income Tax Transcript.

I declare under penalty of perjury that the forgoing is true and correct.

Dated: January 8, 2020

Adriene M. Mines

Adriene Mines
IRS Insolvency Specialist

Attachment A

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Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 01-08-2020

Response Date: 01-08-2020

Tracking Number: [REDACTED]

Account Transcript

FORM NUMBER: 1040A

TAX PERIOD: Dec. 31, 2007

TAXPAYER IDENTIFICATION NUMBER: [REDACTED]

SHEI CLIN

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	760.51	
ACCRUED INTEREST:	10.28	AS OF: Jan. 13, 2020
ACCRUED PENALTY:	0.00	AS OF: Jan. 13, 2020

ACCOUNT BALANCE
PLUS ACCRUALS
(this is not a
payoff amount): 770.79

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	01
FILING STATUS:	Single
ADJUSTED GROSS	
INCOME:	54,265.00
TAXABLE INCOME:	45,515.00
TAX PER RETURN:	0.00
SE TAXABLE INCOME	
TAXPAYER:	20,239.00
SE TAXABLE INCOME	
SPOUSE:	0.00
TOTAL SELF	
EMPLOYMENT TAX:	3,097.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Jul. 27, 2010
PROCESSING DATE	Aug. 16, 2010

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Substitute tax return prepared by IRS 19210-887-00055-0		08-16-2010	\$0.00
460	Extension of time to file tax return ext. Date 10-15-2008		04-15-2008	\$0.00
140	Inquiry for non-filing of tax return		03-30-2009	\$0.00
971	Notice issued		04-20-2009	\$0.00
570	Additional account action pending		08-16-2010	\$0.00
494	Final notice before tax is determined by IRS		11-02-2010	\$0.00
170	Penalty for not pre-paying tax 02-16-2022	20111308	04-11-2011	\$278.49
806	W-2 or 1099 withholding		04-15-2008	-\$4,302.00
290	Additional tax assessed 11254-483-37279-1	20111308	04-11-2011	\$10,899.00
495	Resolved tax determination		03-22-2011	\$0.00
599	Tax return secured		03-24-2011	\$0.00
166	Penalty for filing tax return after the due date 02-16-2022	20111308	04-11-2011	\$1,484.32
196	Interest charged for late payment	20111308	04-11-2011	\$1,086.79
276	Penalty for late payment of tax	20111308	04-11-2011	\$1,187.46
971	Notice issued		04-11-2011	\$0.00
971	Tax period blocked from automated levy program		09-12-2011	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		08-29-2011	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed		09-09-2011	\$0.00
971	Tax period blocked from automated		09-06-2012	\$0.00

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	levy program		
530	Balance due account currently not collectable	01-07-2013	\$0.00
582	Lien placed on assets due to balance owed	01-11-2013	\$0.00
360	Fees and other expenses for collection	02-11-2013	\$22.00
971	Issued notice of lien filing and right to Collection Due Process hearing	01-17-2013	\$0.00
971	Account match for federal levy payment program	03-04-2013	\$0.00
971	Notice issued	03-04-2013	\$0.00
971	Final notice before levy on social security benefits	03-04-2013	\$0.00
971	Tax period blocked from automated levy program	03-04-2013	\$0.00
971	Account match for federal levy payment program	03-31-2014	\$0.00
971	Notice issued	03-31-2014	\$0.00
971	Final notice before levy on social security benefits	03-31-2014	\$0.00
670	Payment	05-21-2014	-\$117.60
971	Account match for federal levy payment program	06-09-2014	\$0.00
670	Payment	06-18-2014	-\$117.60
670	Payment	07-16-2014	-\$117.60
670	Payment	08-20-2014	-\$117.60
670	Payment	09-17-2014	-\$117.60
971	Notice issued	10-27-2014	\$0.00
196	Interest charged for late payment	20144105 10-27-2014	\$1,245.43

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276	Penalty for late payment of tax	20144105 10-27-2014	\$461.78
670	Payment	10-15-2014	-\$117.60
670	Payment	11-19-2014	-\$117.60
670	Payment	12-17-2014	-\$117.60
670	Payment	01-21-2015	-\$119.70
670	Payment	02-18-2015	-\$119.70
537	Account currently considered collectable	03-16-2015	\$0.00
670	Payment	03-18-2015	-\$119.70
670	Payment	04-15-2015	-\$103.95
670	Payment	05-15-2015	-\$788.39
670	Payment	05-20-2015	-\$100.65
670	Payment	06-17-2015	-\$103.95
971	Installment agreement established	06-17-2015	\$0.00
670	Payment	07-01-2015	-\$192.00
670	Payment	07-16-2015	-\$312.00
670	Payment	08-10-2015	-\$312.00
672	Removed payment CIVIL PENALTY 201501	07-01-2015	\$120.00
673	Payment	07-01-2015	-\$120.00
670	Payment	09-11-2015	-\$312.00
670	Payment	10-08-2015	-\$312.00
670	Payment	11-12-2015	-\$312.00
670	Payment	12-11-2015	-\$312.00
670	Payment	01-15-2016	-\$312.00
670	Payment	02-12-2016	-\$312.00
670	Payment	03-09-2016	-\$312.00

670	Payment	04-07-2016	-\$312.00
706	Credit transferred in from 1040 201212	04-15-2013	-\$2,596.00
971	Notice issued	05-23-2016	\$0.00
670	Payment	05-12-2016	-\$312.00
670	Payment	06-08-2016	-\$312.00
670	Payment	07-13-2016	-\$262.00
670	Payment	08-11-2016	-\$256.00
672	Removed payment CIVIL PENALTY 201601	07-13-2016	\$50.00
673	Payment	07-13-2016	-\$50.00
670	Payment	09-20-2016	-\$256.00
670	Payment	10-19-2016	-\$256.00
670	Payment	11-16-2016	-\$256.00
670	Payment	12-12-2016	-\$256.00
670	Payment	12-27-2016	-\$256.00
670	Payment	01-30-2017	-\$256.00
670	Payment	02-21-2017	-\$256.00
670	Payment	03-06-2017	-\$256.00
670	Payment	03-17-2017	-\$256.00
520	Bankruptcy or other legal action filed	03-22-2017	\$0.00
520	Bankruptcy or other legal action filed	03-22-2017	\$0.00
290	Additional tax assessed 28254-591-07703-7	20172805 07-31-2017	\$0.00
971	Partial bankruptcy abatement	06-28-2017	\$0.00
521	Removed bankruptcy or other legal	06-28-2017	\$0.00

action

971	No longer in installment agreement status	08-21-2017	\$0.00
971	Installment agreement established	08-08-2017	\$0.00
971	No longer in installment agreement status	02-12-2018	\$0.00
971	First Levy Issued on Module	02-19-2018	\$0.00
971	Account match for federal levy payment program	03-12-2018	\$0.00
971	Notice issued	03-12-2018	\$0.00
971	Final notice before levy on social security benefits	03-12-2018	\$0.00
670	Payment	05-16-2018	-\$243.60
971	Account match for federal levy payment program	06-04-2018	\$0.00
470	Claim pending	05-25-2018	\$0.00
971	Tax period blocked from automated levy program	05-29-2018	\$0.00
472	Resolved claim	01-31-2019	\$0.00
971	Tax period blocked from automated levy program	04-08-2019	\$0.00
971	Notice issued	10-07-2019	\$0.00
196	Interest charged for late payment	20193805 10-07-2019	\$391.68

This Product Contains Sensitive Taxpayer Data

Attachment B



Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 01-08-2020

Response Date: 01-08-2020

Tracking Number: [REDACTED]

Account Transcript

FORM NUMBER: 1040A

TAX PERIOD: Dec. 31, 2008

TAXPAYER IDENTIFICATION NUMBER: [REDACTED]

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--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	7,574.66	
ACCRUED INTEREST:	102.33	AS OF: Jan. 13, 2020
ACCRUED PENALTY:	0.00	AS OF: Jan. 13, 2020

ACCOUNT BALANCE
PLUS ACCRUALS
(this is not a
payoff amount): 7,676.99

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS:	01
FILING STATUS:	Single
ADJUSTED GROSS	
INCOME:	49,060.00
TAXABLE INCOME:	40,110.00
TAX PER RETURN:	0.00
SE TAXABLE INCOME	
TAXPAYER:	17,857.00
SE TAXABLE INCOME	
SPOUSE:	0.00
TOTAL SELF	
EMPLOYMENT TAX:	2,732.00

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	Jul. 27, 2010
PROCESSING DATE	Aug. 16, 2010

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Substitute tax return prepared by IRS 19210-887-00056-0		08-16-2010	\$0.00
140	Inquiry for non-filing of tax return		03-29-2010	\$0.00
971	Notice issued		04-19-2010	\$0.00
570	Additional account action pending		08-16-2010	\$0.00
494	Final notice before tax is determined by IRS		11-02-2010	\$0.00
173	Penalty for not pre-paying tax	20111308	04-11-2011	\$150.27
806	W-2 or 1099 withholding		04-15-2009	-\$3,984.00
290	Additional tax assessed 11254-483-37286-1	20111308	04-11-2011	\$9,103.00
495	Resolved tax determination		03-22-2011	\$0.00
599	Tax return secured		03-24-2011	\$0.00
166	Penalty for filing tax return after the due date 02-16-2022	20111308	04-11-2011	\$1,151.77
196	Interest charged for late payment	20111308	04-11-2011	\$502.55
276	Penalty for late payment of tax	20111308	04-11-2011	\$614.28
971	Notice issued		04-11-2011	\$0.00
971	Tax period blocked from automated levy program		09-12-2011	\$0.00
971	Collection due process Notice of Intent to Levy -- issued		08-29-2011	\$0.00
971	Collection due process Notice of Intent to Levy -- return receipt signed		09-09-2011	\$0.00
971	Tax period blocked from automated levy program		09-06-2012	\$0.00
530	Balance due account currently not collectable		01-07-2013	\$0.00

01/08/2020 11:17:09 PM -0600 IRS

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582	Lien placed on assets due to balance owed	01-11-2013	\$0.00
971	Issued notice of lien filing and right to Collection Due Process hearing	01-17-2013	\$0.00
971	Account match for federal levy payment program	03-04-2013	\$0.00
971	Notice issued	03-04-2013	\$0.00
971	Final notice before levy on social security benefits	03-04-2013	\$0.00
971	Tax period blocked from automated levy program	03-04-2013	\$0.00
971	Account match for federal levy payment program	03-31-2014	\$0.00
971	Notice issued	03-31-2014	\$0.00
971	Final notice before levy on social security benefits	03-31-2014	\$0.00
971	Notice issued	10-27-2014	\$0.00
196	Interest charged for late payment	20144105 10-27-2014	\$885.45
276	Penalty for late payment of tax	20144105 10-27-2014	\$665.46
537	Account currently considered collectable	03-16-2015	\$0.00
971	Installment agreement established	06-17-2015	\$0.00
520	Bankruptcy or other legal action filed	03-22-2017	\$0.00
520	Bankruptcy or other legal action filed	03-22-2017	\$0.00
271	Reduced or removed penalty for late payment of tax	07-31-2017	-\$1,279.74
171	Reduced or removed penalty for not pre-paying tax	04-11-2011	-\$150.27
161	Reduced or removed penalty for	04-11-2011	-\$1,151.77

filing tax return after the due date

290	Additional tax assessed	20172805 07-31-2017	\$0.00
	28254-591-07702-7		
971	Partial bankruptcy abatement	06-28-2017	\$0.00
521	Removed bankruptcy or other legal action	06-28-2017	\$0.00
971	No longer in installment agreement status	08-21-2017	\$0.00
971	Installment agreement established	08-08-2017	\$0.00
971	No longer in installment agreement status	02-12-2018	\$0.00
971	First Levy Issued on Module	02-19-2018	\$0.00
971	Account match for federal levy payment program	03-12-2018	\$0.00
971	Notice issued	03-12-2018	\$0.00
971	Final notice before levy on social security benefits	03-12-2018	\$0.00
470	Claim pending	05-25-2018	\$0.00
971	Tax period blocked from automated levy program	05-29-2018	\$0.00
971	Tax period blocked from automated levy program	05-29-2018	\$0.00
472	Resolved claim	01-31-2019	\$0.00
971	Tax period blocked from automated levy program	04-08-2019	\$0.00
971	Notice issued	10-07-2019	\$0.00
196	Interest charged for late payment	20193805 10-07-2019	\$1,067.66

This Product Contains Sensitive Taxpayer Data

Attachment C

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of 22**Internal Revenue Service**
United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 01-08-2020

Response Date: 01-08-2020

Tracking Number: [REDACTED]

Account Transcript

FORM NUMBER: 1040

TAX PERIOD: Dec. 31, 2011

TAXPAYER IDENTIFICATION NUMBER: [REDACTED]

SHEI CLIN

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: 0.00

ACCRUED INTEREST: 0.00

AS OF: Jul. 24, 2017

ACCRUED PENALTY: 0.00

AS OF: Jul. 24, 2017

ACCOUNT BALANCE

PLUS ACCRUALS

(this is not a

payoff amount): 0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

EXEMPTIONS: 00

FILING STATUS: Single

ADJUSTED GROSS

INCOME:

TAXABLE INCOME:

TAX PER RETURN:

SE TAXABLE INCOME

TAXPAYER:

SE TAXABLE INCOME

SPOUSE:

TOTAL SELF

EMPLOYMENT TAX:

RETURN NOT PRESENT FOR THIS ACCOUNT

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
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520 Bankruptcy or other legal action
filed

03-22-2017

\$0.00

521 Removed bankruptcy or other legal
action

06-28-2017

\$0.00

This Product Contains Sensitive Taxpayer Data

Attachment D



Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Request Date: 01-08-2020

Response Date: 01-08-2020

Tracking Number: [REDACTED]

Account Transcript

FORM NUMBER: 1040 SEPARATE ASSESSMENT

TAX PERIOD: Dec. 31, 2013

TAXPAYER IDENTIFICATION NUMBER: [REDACTED]

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--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE:	1,873.27	
ACCRUED INTEREST:	25.31	AS OF: Jan. 13, 2020
ACCRUED PENALTY:	0.00	AS OF: Jan. 13, 2020

ACCOUNT BALANCE
PLUS ACCRUALS
(this is not a
payoff amount): 1,898.58

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER)	May 27, 2016
PROCESSING DATE	Oct. 10, 2016

TRANSACTIONS				
CODE	EXPLANATION OF TRANSACTION	CYCLE	DATE	AMOUNT
150	Tax return filed 09221-163-17010-6	20163805	10-10-2016	\$7,076.00
806	W-2 or 1099 withholding		04-15-2014	-\$5,469.00
166	Penalty for filing tax return after the due date 08-17-2027	20163805	10-10-2016	\$361.57

Code	Description	Date	Amount
276	Penalty for late payment of tax	20163805 10-10-2016	\$241.05
196	Interest charged for late payment	20163805 10-10-2016	\$163.77
971	Notice issued	10-10-2016	\$0.00
971	Tax period blocked from automated levy program	03-06-2017	\$0.00
520	Bankruptcy or other legal action filed	03-22-2017	\$0.00
971	First Levy Issued on Module	05-08-2017	\$0.00
520	Bankruptcy or other legal action filed	03-22-2017	\$0.00
971	Bankruptcy notification received	06-30-2017	\$0.00
971	Bankruptcy notification received	06-30-2017	\$0.00
400	Transfer account out	07-31-2017	-\$2,373.39
402	Transfer account in	07-31-2017	\$2,373.39
521	Removed bankruptcy or other legal action	06-28-2017	\$0.00
971	Installment agreement established	08-08-2017	\$0.00
971	No longer in installment agreement status	02-12-2018	\$0.00
971	Account match for federal levy payment program	03-12-2018	\$0.00
971	Notice issued	03-12-2018	\$0.00
971	Collection due process Notice of Intent to Levy -- issued	03-12-2018	\$0.00
971	Collection due process Notice of Intent to Levy -- refused or unclaimed	04-02-2018	\$0.00
971	Notice issued	05-21-2018	\$0.00
971	Final notice before levy on social security benefits	05-21-2018	\$0.00
470	Claim pending	05-25-2018	\$0.00

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472	Resolved claim	12-10-2018	\$0.00
971	Tax period blocked from automated levy program	02-18-2019	\$0.00
971	First Levy Issued on Module	02-18-2019	\$0.00
971	Account match for federal levy payment program	03-11-2019	\$0.00
971	Notice issued	03-11-2019	\$0.00
971	Final notice before levy on social security benefits	03-11-2019	\$0.00
670	Payment	05-15-2019	-\$250.80
971	Account match for federal levy payment program	06-03-2019	\$0.00
670	Payment	06-19-2019	-\$250.80
670	Payment	07-17-2019	-\$250.80
670	Payment	08-21-2019	-\$250.80
971	Notice issued	10-07-2019	\$0.00
196	Interest charged for late payment	20193805 10-07-2019	\$342.39
276	Penalty for late payment of tax	20193805 10-07-2019	\$160.69

This Product Contains Sensitive Taxpayer Data